

**PROPERTY TAX APPEAL BOARD'S DECISION**

APPELLANT: Leonna Sonne  
DOCKET NO.: 03-30378.001-C-1 through 03-30378.005-C-1  
PARCEL NO.: See Page 2

The parties of record before the Property Tax Appeal Board are Leonna Sonne, the appellant, by attorney Lisa A. Marino of Marino & Associates, P.C., Chicago; and the Cook County Board of Review.

The subject property is improved with a one-story commercial building containing 4,410 square feet of building area. The building is used as an auto-repair facility. The improvements are located on an 18,944 square foot site in Chicago, Jefferson Township, Cook County.

The appellant in this appeal submitted documentation to demonstrate the assessment of the subject property was excessive. The appellant provided documentation disclosing the subject property was 100% vacant in 2003 and the improvements were demolished in May 2004. The appellant asserts the improvements were in a dilapidated condition. The appellant also presented documentation on six comparables to support her assertion that the taxes on the subject were excessive in relation to other similar properties. The appellant submitted a copy of the decision issued by the Cook County Board of Review disclosing the subject's total assessment of \$67,572. Based on this evidence the appellant requested the subject's total assessment be reduced to \$57,896.

(Continued on Next Page)

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: See Page 2  
IMPR.: See Page 2  
TOTAL: See Page 2

Subject only to the State multiplier as applicable.

Docket No. 03-30378.001-C-1 through 03-30378.005-C-1

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant in this appeal submitted evidence in support of the contention that the subject property was not accurately assessed. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by Section 1910.40(a) of the Official Rules of the Property Tax Appeal Board. (86 Ill.Adm.Code 1910.40(a)). The Board has examined the information submitted by the appellant and finds that it supports a reduction in the assessed valuation of the subject property.

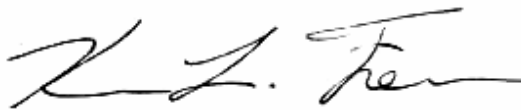
Docket No.	Parcel No.	Land	Impr.	Total
03-30378.001-C-1	12-24-107-058-0000	\$10,545	\$4,579	\$15,124
03-30378.002-C-1	12-24-107-059-0000	\$10,545	\$1,552	\$12,067
03-30378.003-C-1	12-24-107-060-0000	\$10,545	\$1,552	\$12,067
03-30378.004-C-1	12-24-107-061-0000	\$9,035	\$50	\$9,085
03-30378.005-C-1	12-24-107-062-0000	\$9,502	\$51	\$9,553

Docket No. 03-30378.001-C-1 through 03-30378.005-C-1

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: January 25, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment

Docket No. 03-30378.001-C-1 through 03-30378.005-C-1

of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.